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**From:**

**Sent:** Monday, November 22, 2010 10:54:07 AM

**To:**

**Cc:**

**Subject:** RE: Partnership Liabilities

The amount, character and allocation of liabilities will remain as reported on the partnership return unless the FPAA adjusts these amounts or taxpayers affirmatively seek to change the reported amounts in a petition to the FPAA. Section 6226(f) gives the court jurisdiction over all partnership items for the tax year regardless of whether they are affirmatively addressed in the FPAA. I.R.C. 6226(f). An FPAA may also deny a request for administrative adjustment. See [Harbor Cove v. Commissioner](#).

